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CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

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TAX CALENDAR

February 2024

www.vgmmcpa.com

A PUBLICATION FROM THE TAX DIVISION

**February
2024**



S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

February 12

Monthly Excise Tax Return and Payment (Form SC 2225) ¹

February 15

Monthly deposit of income tax withheld from employees ¹

Monthly payment of income tax withheld at source from non-residents ¹

Payment of income tax withheld at source on royalties paid to non-residents¹

Monthly payment of income tax withheld at source on dividends, partnerships distributions, interest and 10% penalty on Individual Retirement Accounts (IRAs) ¹

Monthly payment of tax withheld on services rendered and judicial or extrajudicial indemnifications ¹

Monthly deposit of Social Security and Medicare tax withheld from employees (Form 941) ²

Third installment of the 2023 Personal Property estimated tax payment ³

¹ Electronic filing through SURI.

² Electronic filing through EFTPS.

³ Electronic filing through <https://portal.crim360.com/crimpr/>

February 2024

February 15 (Cont.)

Payment of estimated income tax for corporations (Form 480.E-1) ¹ and Partnerships taxed as corporations

- FY ending 02/28/24 4th installment.
- FY ending 05/31/24 3rd installment.
- FY ending 08/31/24 2nd installment.
- FY ending 10/31/24 1st installment.

February 20

State ^{1,4} and Municipal ⁵ SUT and Tax on Import Monthly Returns and Payment (Form AS 2915.1)

February 28

Annual withholding statement for 2023 (Form 499 R-2/W-2 PR) ¹, if the 30-day extension was requested

Annual reconciliation statement of income tax withheld for 2023 (Form 499 R-3) ¹, if the 30-day extension was requested

Summary of informative returns 480.6A, 480.6B, 480.6D, 480.6G and 480.6SP; and 480.7, 480.7B, 480.7C, 480.7F and 480.7G, when reporting distributions only ¹

Informative Return – Income Not Subject to Withholding (Form 480.6A) ¹

Informative Return – Income Subject to Withholding (Form 480.6B) ¹

Annual Reconciliation Statement of Income Subject to Withholding (Form 480.6B.1) ¹

Informative Return – Exempt Income and Exempt Income Subject to Alternate Basic Tax (Form 480.6D) ¹

Informative Return – Transactions made by electronic means (Form 480.6G) ¹

Informative Return – Services Rendered (Form 480.6SP) ¹

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⁴ Bonded importers – filing upon introduction of goods, payment due on the 20th day of the next month. Non-bonded importers – filing and payment due upon introduction.

⁵ Electronic filing is available through COFIM or municipalities' portals.

February 2024

February 28 (Cont.)

Annual reconciliation statement of services rendered (Form 480.6SP.2) ¹

Informative Return – advertising, insurance premiums, telecommunication, internet access and cable or satellite television services (Form 480.7F) ¹

Informative Return – Individual Retirement Account when reporting distributions only (Form 480.7) ¹

Informative Return – Educational Contribution Account when reporting distributions only (Form 480.7B) ¹

Informative Return – Retirement Plans and Annuities when reporting distributions only (Form 480.7C) ¹

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